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CONTENTS

REPORT OF THE SUBJECT COMMITTEE

ON

THE KERALA GENERAL SALES TAX (AMENDMENT) BILL, 1980

AND

THE BILL AS REPORTED BY THE SUBJECT COMMITTEE

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THE KERALA GENERAL SALES TAX (AMENDMENT) BILL, 1980

(Report of the Subject Committee)

Subject Committee VIII—Economic Affairs—to which the Kerala General Sales Tax (Amendment) Bill, 1980 was referred, has considered the Bill clause by clause and now submit this its Report with the Bill as reported by the Committee annexed thereto.

2. The Kerala General Sales Tax (Amendment) Bill, 1980. was published as a Gazette Extraordinary dated July 4, 1980. The Bill was introduced in the Assembly on July 29, 1980 and was referred to the Subject Committee on the same day.

3. The Committee considered the Bill clause by clause together with the amendments received thereto at its sitting held on July 29, 1980.

4. The Committee recommends the following changes in the Bill.

(i) In the first proviso to sub-section (4A) of Section 17, proposed to be inserted by clause 9(b), for the words "two years", the words "three years" shall be substituted.

(ii) In the First Schedule proposed to be substituted by clause 15, in the entry in column (2) against serial number 169, for the word "thermocol", the words "expanded polystyrene" shall be substituted.

5. The Committee recommends to adopt the Bill with the above changes.

K. M. MANI,

Chairman,

Subject Committee VIII.

THE KERALA GENERAL SALES TAX (AMENDMENT) BILL, 1980

(As reported by the Subject Committee)

(Words underlined indicate the amendments suggested by the Committee)

A

BILL

further to amend the Kerala General Sales Tax Act, 1963.

Preamble.—WHEREAS it is expedient further to amend the Kerala General Sales Tax Act, 1963, for the purposes hereinafter appearing;

BE it enacted in the Thirty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala General Sales Tax (Amendment) Act, 1980.

(2) Clause (a) of section 3 and sections 4, 5, 7, 9, 10 and 12 shall be deemed to have come into force on the 1st day of April, 1980 and the remaining provisions of this Act shall come into force at once.

2. *Amendment of section* 2.—In section 2 of the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act), in clause (vii), the words "of a business nature" shall be omitted.

3. *Amendment of section* 5.—In section 5 of the principal Act,—

(a) in sub-section (1), for the words "twenty-five thousand rupees", the words "thirty-five thousand rupees" shall be substituted;

(b) in sub-section (3), after the proviso, the following proviso shall be inserted, namely:—

"Provided further that the goods sold are capable of being used as component part of any of the goods mentioned in the First Schedule.".

4. *Amendment of section* 5*A.*—In section 5A of the principal Act,—

(a) in sub-section (2), for the words "twenty-five thousand rupees", the words "thirty-five thousand rupees" shall be substituted;

(b) in sub-section (3), for the words "twenty-five thousand rupees" and "thirty thousand rupees", the words "thirty-five thousand rupees" and "forty thousand rupees" shall respectively be substituted.

5. *Amendment of section* 7.—In section 7 of the principal Act, in sub-section (1), for the words "twenty-five thousand rupees" and "thirty thousand rupees",

the words "thirty-five thousand rupees" and "forty thousand rupees" shall respectively be substituted.

6. *Amendment of section* 10.—In section 10 of the principal Act, in sub-section (1), after the words "make an exemption or reduction in rate", the words "either prospectively or retrospectively" shall be inserted.

7. *Amendment of section* 13.—In section 13 of the principal Act, in sub-section (1), for the words "twenty-five thousand rupees", the words "thirty-five thousand rupees" shall be substituted.

8. *Amendment of section* 14.—In section 14 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) If the prescribed authority after making such enquiries as it may consider necessary is satisfied—

(a) that the application is in order;

(b) that the particulars furnished therein are correct; and

(c) that the security, if any, required to be furnished under sub-section (2A) has been furnished,

it shall register the applicant and issue to him a certificate in the prescribed form.".

9. *Amendment of section* 17.—In section 17 of the principal Act,—

(a) in sub-section (4),—

(i) for the words, brackets and figures "sub-section (3)", the words, brackets, figures and letter "sub-sections (3) and (4A)" shall be substituted;

(ii) in the second proviso, after the words "penalty has been imposed", the words and figures "or from whom a sum of money has been accepted under section 47" shall be inserted;

(b) after sub-section (4), the following sub-section shall be inserted, namely:—

"(4A) Notwithstanding anything to the contrary contained in sub-section (3), in the case of a co-operative society registered or deemed to be registered under the Kerala Co-operative Societies Act, 1969 (21 of 1969), the assessing authority shall make the final assessment for the year 1980-81 and for every subsequent year on the basis of the return furnished by that society, if such return is duly supported by the audit report of such society issued by the Registrar of Co-operative Societies:

Provided that the provisions of this sub-section shall not apply if the audit report of the co-operative society issued by the Registrar of Co-operative

Societies is not furnished within a period of three years from the expiry of the year to which it relates:

Provided further that the provisions of this sub-section shall not apply in the case of a co-operative society which has been punished or on which a penalty has been imposed or from which a sum of money has been accepted under section 47 for evasion of tax for the year for which the return has been furnished;";

(e) in sub-section (9), after the brackets and figure "(4)," the brackets, figure and letter "(4A)," shall be inserted.

10. *Amendment of section* 18.—In section 18 of the principal Act,—

(a) to sub-section (1A), the following provisos shall be added, namely:—

"Provided that in the case of a co-operative society registered or deemed to be registered under the Kerala Co-operative Societies Act, 1969 (21 of 1969), the assessing authority shall determine the amount of tax payable in respect of the year 1980-81 and each subsequent year on the basis of the return and the latest audit report of the society issued by the Registrar of Co-operative Societies and furnished by such society:

Provided further that the provisions of the foregoing proviso shall not apply in the case of a co-operative society which has been punished or on which a penalty has been imposed or from which a sum of money has been accepted under section 47 for evasion of tax for the year for which the return has been furnished.";

(b) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) Notwithstanding anything to the contrary contained in sub-section (2), the assessing authority shall accept the return submitted by any dealer whose total turnover as assessed under sub-section (2) according to the latest completed assessment does not exceed one lakh rupees and determine the amount of tax payable by the dealer on the basis of such return:

Provided that the provisions of this sub-section shall not apply if the tax due as specified in the return is less than the tax assessed according to the latest completed assessment by more than—

(a) twenty-five per cent, if the tax so assessed is not more than two hundred rupees;

(b) twenty per cent, if the tax so assessed is more than two hundred rupees, but less than five hundred rupees;

(c) ten per cent, if the tax so assessed is not less than five hundred rupees:

Provided further that the provisions of this sub-section shall not apply in the case of a dealer who has been punished or on whom a penalty has been imposed or from whom a sum of money has been accepted under section 47 for evasion of tax for the year for which the return has been submitted.".

11. *Amendment of section* 23.—In section 23 of the principal Act, after sub-section (3), the following sub-sections shall be inserted, namely:—

"(4) Where as a result of any order in appeal or revision or any rectification under section 43, any dealer or other person is not liable to pay the tax assessed or any other amount, the levy of penal interest for the non-payment of such tax or other amount shall be cancelled and if any amount of such penal interest has been collected, it shall be refunded to the dealer or other person, as the case may be.

(5) Where as a result of any order in appeal or revision or any rectification under section 43, any tax assessed or any other amount due from any dealer or other person has been reduced, the penal interest levied for the non-payment of such tax or other amount shall be proportionately reduced and if any amount of penal interest in excess of such reduced penal interest has been collected, such excess shall be refunded to the dealer or other person, as the case may be.

(6) The provisions of sub-sections (4) and (5) shall, so far as may be, apply, in respect of penal interest levied for the non-payment of tax provisionally assessed which has been reduced in part or in full as a result of final assessment.".

12. *Amendment of section* 34.—In sub-section (1) of section 34 of the principal Act, for the words, brackets and figures "sub-section (3) of section 17", in both the places where they occur, the words, brackets, figures and letter "sub-section (3) or sub-section (4A) of section 17" shall be substituted.

13. *Amendment of section* 45A.—In sub-section (1) of section 45A of the principal Act, the *Explanation* shall be numbered as *Explanation I* and after that *Explanation*, the following *Explanation* shall be inserted, namely:—

"*Explanation II*.—For the purposes of this sub-section, the expression "assessing authority" includes any officer not below the rank of Sales Tax Officer specified by the Government in this behalf by notification in the Gazette.".

14. *Substitution of new section for section* 46A.—For section 46A of the principal Act, the following section shall be substituted, namely:

"46A. *Penalty for illegal collection of tax.*—(1) If any person collects any sum by way of tax or purporting to be by way of tax in contravention of

(2) or sub-section (3) of section 22, he shall be liable to pay penalty not exceeding five thousand rupees and any sum collected by the person by way of tax or purporting to be by way of tax in contravention of sub-section (2) or sub section (3) of section 22 shall be liable to be forfeited to the Government by an order issued by the assessing authority after giving such person an opportunity to show cause why such penalty or forfeiture shall not be ordered:

Provided that no penalty or forfeiture shall be ordered under this sub-section if the assessing authority is satisfied that the sum so collected has been returned to the person from whom it was collected.

(2) Where any sum is forfeited to the Government under sub-section (1), any person from whom the amount was collected in contravention of the provisions of sub-section (2) or sub-section (3) of section 22 may apply to the assessing authority for reimbursement of such sum and the amount shall be reimbursed to such person in the prescribed manner.

(3) No prosecution for an offence under this Act shall be instituted in respect of the same facts on which a penalty has been imposed or forfeiture has been ordered under this section.".

15. *Substitution of new Schedule for First Schedule.*—For the First Schedule to the principal Act, the following Schedule shall be substituted, namely:—

"THE FIRST SCHEDULE

[Goods in respect of which single point tax is leviable under sub-section (1) or sub-section (2) of section 5]

Sl. No.	*Description of goods*	*Point of levy*	*Rate of Tax*
(1)	(2)	(3)	(4)
	Meat and meat preparations:		
1	Meat kept in cold storage, chilled or frozen and dried or smoked.	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	6
2	Meat and preparations of meat and meat offals sold in air-tight containers.	do.	10

(1)	(2)	(3)	(4)
	Dairy products:		
3	Milk products, including milk powder, baby food, ghee, cheese, butter.	At the point of first sale in the State by a dealer who is liable to tax under section 5	10
	Fish and fish preparations:		
4	(i) Prawns, crustaceans, molluscs, frogs and frog legs, not falling under item (ii) below.	At the point of last purchase in the State by a dealer who is liable to tax under Section 5.	5
	(ii) Prawns, crustaceans, molluscs, frogs and frog legs, canned or tinned or frozen or otherwise processed.	do.	5
5	Fish and fish preparations sold in air-tight containers.	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	10
6	Foods, including preparations of birds' eggs, animal blood, prawns, crustaceans and molluscs, sold in air-tight containers.	do.	10
	Cereals and cereal preparations:		
7	Rice products and wheat products. *Explanation:* "Rice products" means parched, puffed or beaten rice and "wheat products" means maida, atta, suji, rava, resultant atta and bran.	do.	4
8	Biscuits sold under brand names (Patented)	do.	10
9	Biscuits not specified in item 8 and bakery products excluding bread.	do.	5
10	Pulses other than those coming under declared goods.	do.	4

(1)	(2)	(3)	(4)
	Fruits and vegetables:		
11	Cashewnut with shell.	At the point of last purchase in the State by a dealer who is liable to tax under Section 5.	5
12	Cashew kernal.	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	5
13	Coconuts (other than those coming under declared goods)	At the point of last purchase in the State by a dealer who is liable to tax under Section 5.	5
14	Tamarind.	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	6
15	Fruits, vegetables, roots, tubers, cereals, flour and starch, preserved or prepared and sold in air-tight containers.	do.	10
16	Tapioca.	At the point of last purchase in the State by a dealer who is liable to tax under Section 5.	2

Provided that a dealer shall not be liable to pay tax under this Act in respect of tapioca, if his turnover of the purchase of tapioca within the State is less than thirty-five thousand rupees and such tapioca is sold for domestic consumption and for use as food materials:

Provided further that an authorised retail distributor appointed under the Kerala Rationing Order, 1966, shall not be liable to pay tax under this Act in respect of tapioca sold to ration card holders, whatever be his turnover.

(1)	(2)	(3)	(4)
17	Sugarcane.	At the point of last purchase in the State by a dealer who is liable to tax under Section 5.	5
18	Chicory.	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	6
	Sugar preparations:		
19	Jaggery other than palmgur.	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	8
20	Confectionery including toffees and chocolates.	do.	10
	Coffee, tea, spices and manufactures thereof:		
21	Coffee, that is to say, any one of the forms of coffee such as coffee beans, coffee seeds (raw or roasted) coffee powder, but not including coffee drink.	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	6
22	Green Tea leaves and manufactured tea.	do.	5
	Explanation:—Where a tax has been levied in respect of manufactured tea, the tax if any, levied and collected in respect of green tea leaves from which such manufactured tea is produced shall be refunded.		
23	(i) Garbled pepper (ii) Ungarbled pepper	At the point of last purchase in the State by a dealer who is liable to tax under Section 5.	6
24	Cardamom.	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	5
25	Green and dried ginger.	At the point of last purchase in the State by a dealer who is liable to tax under Section 5.	4

(1)	(2)	(3)	(4)
26	Turmeric	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	6
27	Spices (including chillies and corriander seed) not falling under any other items in this schedule.	do.	8
28	Kacholam.	At the point of last purchase in the State by a dealer who is liable to tax under Section 5.	6
	Feeding stuff for animals		
29	Coconut oil cake.	At the point of first sale in the State by a dealer who is liable to tax under Section 5.	5
30	Cattle feed (including gingili oil cake, and groundnut oil cake and rice bran) and poultry feeds.	do.	5
31	Neem cake.	do.	5
	Beverages		
32	Ice.	do.	5
33	Non-alcoholic drinks, sqashes, sauces and beverages, bottled or canned and sold under brand name. *Explanation*:—Powders and tablets used for the preparations of non-alcoholic drinks shall, whether or not they are bottled or canned, be liable to tax under this item or item 34	do.	10
34	Aerated waters, non-alcoholic drinks and squashes, sauces and beverages, bottled or canned not falling under item 33.	do.	5
35	Foreign liquor.	do.	50

(1)	(2)	(3)	(4)
36	Liquor other than Foreign liquor arrack and toddy.	At the point of first sale in the State by a dealer who is liable to tax under section 5.	40
	Explanation:—(1) "Liquor" means and includes toddy, wine, brandy, champagne, sherry, rum, gin, whisky, beer, cider, cocoa-brandy, arrack, and all other distilled or spirituous or fermented beverages brought into or produced or manufactured in the State. (2) "Foreign liquor" means any liquor manufactured in any Country other than in India and brought to India.		
37	Vinegar.	do.	8
	Rubber		
38	Rubber excluding Synthetic Rubber.	At the point of last purchase in the State by a dealer who is liable to tax under section 5.	5
39	Rubber products other than those specifically mentioned in this Schedule.	At the point of first sale in the State by a dealer who is liable to tax under Section. 5.	10
40	Synthetic rubber and its products and mixture of rubber and synthetic rubber and its products.	do.	12
	Textile Fibres		
41	Sewing thread, twisted yarn and such other yarn or thread not coming under declared goods and not mentioned elsewhere in this Schedule.	do.	3
42	Artificial silk yarn and staple fibre yarn.	do.	2
43	Synthetic Polyster fibre.	do.	2
44	Aloe yarn and its products.	At the point of last purchase in the State by a dealer who is liable to tax under Section 5.	2

(1)	(2)	(3)	(4)
	Iron and steel articles not falling under any other items in the Schedule		
45	Iron and steel articles not mentioned elsewhere in this Schedule or the Second Schedule.	At the point of first sale in the State by a dealer who is liable to tax under section 5.	6
46	G. I. Pipes and Cast Iron Pipes.	do.	4
	Crude animal and vegetable materials not falling under any other items in this Schedule		
47	Arecanut.	At the point of last purchase in the State by a dealer who is liable to tax under Section 5.	6
48	Nuxvomica	do.	6
49	Beedi leaves	At the point of first sale in the State by a dealer who is liable to tax under section 5	5
	Petroleum & Petroleum Products :		
50	Motor Spirit other than Petrol and Aviation gasoline	At the point of sale in the State by any Oil Company liable to tax under section 5, except where the sale is by any Oil Company to another Oil Company	20
51	Petrol other than Naphtha	do.	15
52	Aviation gasoline	do.	12
53	Aviation turbine fuel	do.	8
54	Naphtha	do.	5
55	Kerosene	do.	4
56	Furnace Oil	do.	5

Explanation.—For the purposes of Sl.Nos. 50 to 56 above, "Oil Company" means Cochin Refineries Ltd., Indian

(1)	(2)	(3)	(4)
	Oil Corporation Ltd., Bharat Petroleum Corporation Ltd., Caltex Oil Refining (India) Ltd., Hindustan Petroleum Corporation Ltd., Indo-Burmah Petroleum Company Ltd., and includes such other Company as the Government may from time to time, by notification in the Gazette, specify in this behalf.		
57	Lubricating oils, greases, break fluid, transformer oil and other quenching oils	At the point of first sale in the State by a dealer who is liable to tax under section 5	7
	Gas natural and manufactured :		
58	Liquified Petroleum gas	At the point of first sale in the State by a dealer who is liable to tax under section 5	15
59	Industrial gas such as oxygen, acetylene, nitrogen and carbon dioxide	do.	7
	Fixed Vegetable Oil and Fats :		
60	Cocoanut Oil	do.	5
61	All edible oils including refined or hydrogenated oil and margarene, except cocoanut oil	do.	8
	Chemical elements and compounds :		
62	Menthol	do.	8
63	Glycerene	do.	6
64	Camphor	do.	6
65	All acids	do.	6
66	Titanium dioxide	do.	10
67	Caustic soda and Caustic Potash	do.	8
68	Soda ash	do.	8
69	Sodium Sulphate	do.	8

(1)	(2)	(3)	(4)
70	Sodium Silicate	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8
71	Chemicals not elsewhere specified in this Schedule	do.	8
	Dyeing, tanning and colouring materials:		
72	Paints, colours, lacquers, varnishes, pigments, polishes, indigo, enamel, putty, bale oil, white oil, turpentine oil, thinners, emers and paint brushes	do.	7
73	Dye Stuff	do.	7
	Medicinal and Pharmaceutical Products:		
74	Allopathic medicines	do.	6
75	Other medicines and drugs including Ayurvedic, Homeopathic, Sidha and Unani preparations	do.	6
76	Surgical cotton, absorbant cotton and wool I.P. bandage	do.	6
	Essential Oils and perfume materials:		
77	Lemongrass Oil	At the point of last purchase in the State by a dealer who is liable to tax under section 5.	6
78.	Laurel Oil	do.	5
79	Tooth powder and tooth paste	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8
80	Talcum powder, other perfumeries and cosmetics not falling under any other item in this Schedule	do.	10
81	Soap	do.	5
82	Detergent powders, flakes, and liquid and laundry brightness	do.	8
83	Denatured spirit	do.	8

(1)	(2)	(3)	(4)
	Fertilisers manufactured:		
84	(i) Ammonium Sulphate	At the point of first sale in the State by a dealer who is liable to tax under section 5	2
	(ii) Ammonium Sulphate Nitrate		
	(iii) Urea		
	(iv) Ammonium Chloride		
	(v) Sodium Nitrate		
	(vi) Calcium Ammonium Nitrate		
	(vii) Super Phosphate Single		
	(viii) Super Phosphate Triple		
	(ix) Kotka Phosphate		
	(x) Dicelcium Phosphate		
	(xi) Potassium Chloride (Muriate of Pottash)		
	(xii) Sulphate of Potash		
	(xiii) Mono Ammonium Phosphate		
	(xiv) Di Ammonium Phosphate		
	(xv) Ammonium Phosphate Sulphate of any description		
	(xvi) Nitro Phosphate of any description		
	(xvii) N. P. K. Complex of various grades.		
	(xviii) Bone meal		
	(xix) Urea Ammonium Phosphate		
	(xx) Fused Calcium Magnesium Phosphate		
	(xxi) Rock Phosphate		
	(xxii) Chillion Nitrate		
	(xxiii) Dolomite		
	(xxiv) Ultraphos		

(1)	(2)	(3)	(4)
	(xxv) Mazoon Phosphate		
	(xxvi) Calcium Carbonate		
	(xxvii) Any mixture of one or more of the articles mentioned in items (i) to (xxvi) above with or without the addition of other articles (on the turnover relating to components thereof which have not already suffered tax.)		
	Explosives and Pyrotechnic products:		
85	Fire works including coloured matches	At the point of first sale in the State by a dealer who is liable to tax under section 5	12
	Plastic materials, etc.:		
86	Cellophane	do.	6
	Chemical Materials and Products not falling under any other item in the Schedule:		
87	Pesticides and Plant protection Chemicals	do.	4
	Leather, Leather manufacture:		
88	All kinds of suit cases, brief cases and vanity bags when sold at a price of Rs. 50 and above	do.	10
89	Leather goods of all kinds not specified in item No. 88 above (Other than hand-made foot wear when sold at a price not exceeding Rs. 5)	do.	7
	Rubber Manufacture not falling under any other item in this Schedule:		
90	Tyres and tubes for motor vehicles including trucks and buses	do.	15

(1)	(2)	(3)	(4)
91	Tyres and tubes for motor cycles, Motor-Scooters mopeds and motorettes	At the point of first sale in the State by a dealer who is liable to tax under section 5	15
92	Tyres and tubes for cycles and taudom cycles	do.	6
93	Foamed rubber sheets, cushions, pillows and other articles of foamed rubber	do.	15
	Wood and Cork Manufactures:		
94	Splints and Veneers	do.	4
95	Plywood, veneer plywood and hard boards	do.	7
96	Tea chests	do.	6
	Explanation :—The planks and panels which form the chest when assembled, will come under tea chests for the purpose of this entry.		
	Paper, Paper board and manufacture thereof:		
97	Paper (other than news print), card boards and their products	do.	8
	Textile yarn, Fabrics and related articles:		
98	Coconut fibre, coir yarn, coir products, and bonded fibre fabrics of coir	At the point of last purchase in the State by a dealer who is liable to tax under section 5	2
99	Rubberised coir products	At the point of first sale in the State by a dealer who is liable to tax under section 5	6
100	Bonded fibre fabrics other than those made of coir	do.	10

(1)	(2)	(3)	(4)
101	Silk fabrics, that is to say all varieties of fabrics manufactured either wholly or partly from silk including embroidery in piece, in strips or in motifs, but not including such fabrics on which duty of excise is leviable under sub-section (i) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957, (Central Act 58 of 1957)	At the point of first sale in the State by a dealer who is liable to tax under section 5	7
	Non metallic mineral manufactures not falling under any other item in this Schedule		
102	Cement	do.	8
103	Asbestos sheets and products	do.	10
104	Bricks and tiles (Kiln burnt)	do.	5
105	Glazed tiles, mosaic tiles, marble tiles, marble slabs and chips	do.	15
106	Spectacles, glasses, goggles, rough blanks, lenses, framed attachment parts and accessories thereof	do.	7
107	Mirrors	do.	10
108	Chinaware and porcelain ware	do.	10
109	Clay products	do.	4
110	Bangles, excluding those made of gold, silver and other metals	do	5
111	Glassware	do.	10
112	Precious stones, namely, diamonds, emeralds, rubies, real pearls and saphires, synthetic or artificial precious stones/pearls, artificial or cultured	do.	5
113	Water supply and sanitary equipments and fittings	do.	8
114	Water meters and parts and accessories thereof	do.	8

(1)	(2)	(3)	(4)
	Non-ferrous metals		
115	Aluminium, aluminium alloys and all articles made of aluminium or/and aluminium alloys	At the point of first sale in the State by a dealer who is liable to tax under section 5.	8
116	Tin including tin sheets and tin plates	do.	8
	Manufacture of metals not falling under any other item in this schedule		
117	Stainless steel products	do.	7
118	Pressure cooker	do.	9
119	Welding rods and arc carbon	do.	9
120	Trunks, iron or steel	do.	8
121	All metallic products other than those specified elsewhere in this schedule or the Second schedule	do.	8
	Machinery other than electric		
122	Internal combustion engine	do.	8
123	Rolling bearing, that is to say, ball or roller bearing (all kinds)	do.	8
124	Agricultural machinery and implements, not falling under any other item in this Schedule, other than hand made	do.	8
125	All varieties of tractors, power tillers and bull dozers and spare parts, component parts and tyres and tubes thereof	do.	10
126	Typewriters, tabulating machines, calculating machines and duplicating machines and parts and accessories thereof	do.	15
127	Sewing machines and spare parts and accessories thereof	do.	6
128	Refrigerators, Water Coolers and air conditioning plants and machines and component parts thereof	do.	15
129	Centrifugal pumps Electrically operated or engine operated.	do.	9

(1)	(2)	(3)	(4)
	Electrical machinery apparatus and appliances		
130	All Electrical goods (other than those specifically mentioned in this Schedule) instruments, apparatus, appliances and all such articles the use of which cannot be had except with the application of electrical energy, including fan and lighting bulbs, electrical earthenwares and porcelain and all other accessories and component parts either sold as a whole or in parts.	At the point of first sale in the State by a dealer who is liable to tax under section 5	10
131	Television sets and parts and accessories thereof.	do.	15
132	Telecommunication apparatus, not falling under any other item in this Schedule.	do.	15
133	Wireless reception instruments and apparatus, radio and transistors not falling under item 134, Radio Gramaphones, Electrical valves, accumulators, amplifiers and loud speakers and spare parts and accessories thereof.	do.	15
134	Radios and Transistors costing not more than Rs. 150 and spare parts and accessories thereof.	do.	12
135	Dictaphone and similar apparatus for recording sound and spare parts thereof.	do.	15
136	Batteries other than dry cells.	do.	13
137	Dry Cell.	do.	7
	Transport Equipments		
138	Motor vehicles, Motor vessels, Motor engines, Chassis of motor vehicles, trailors, motor bodies built on the chassis of motor vehicles, bodies built for motor vessels or engines and spare parts and accessories thereof.	do.	15

(1)	(2)	(3)	(4)
139	Motor Cycles and Motor Cycle combinations, motor scooters, mopeds and motorettes and spare parts and acccssories thereof	At the point of first sale in the State by a dealer who is liable to tax under section 5	15
140	Boat (Canoes, Wooden launchcs)	do.	6
141	Machinery and transport equipmcnts (other than tbose specifically mentioned in the Schedule)	do.	8
142	Bicycles, tandam cycles and cycle combinations and accessories and parts thereof	do.	6
	Furniture		
143	Upholstered furniture, sofa sets, dressing tables and furniture of all types made of timber, rattan or bamboo	do.	7
144	Upholstered furniture supported on Steel frames	do.	12
145	Safes, almirahs and furniture made of iron or steel	do.	12
	Clothing		
146	Readymade garments	do.	6
147	Hosiery goods	do.	3
148	Watch strap made of leather or any other material	do.	10
149	Footwear of all kinds (exccpt leather footwear)	do.	7
	Professional, scientific and controlling instruments, photographic and optical goods		
150	Binoculars, telescopes and opera glasses	do.	15
151	Photographic and other cameras and cnlargers, lenses, films and plates, paper and cloth and other parts and accessories required for use therewith	do.	15

(1)	(2)	(3)	(4)
152	Cinematographic equipments including cameras, projectors and sound recording and reproducing equipments, lenses, films and parts and accessories required for use therewith	At the point of first sale in the State by a dealer who is liable to tax under section 5	15
153	Sound transmitting equipments including telephones and loud speakers and spare parts thereof	do.	15
	Miscellaneous Manufactured articles		
154	Clocks, timepieces and watches and parts thereof	do.	12
155	Gramaphones and component parts thereof and records	do.	15
156	Plastics and articles made of plastics	do.	8
157	All arms including rifles, revolvers, pistols and ammunitions for the same	do.	20
158	Sports goods	do.	5
159	Pens, pencils and fountain pens	do.	5
160	Ink, other than printing ink	do.	5
161	Bullion and specie	do.	2
162	Jewellery of gold, silver and platinum group metals	do.	2
	Explanation.—Where a tax has been levied in respect of bullion and specie, the tax leviable on jewellery of gold, silver and platinum group metals produced out of such bullion and specie shall be reduced by the amount of tax levied on such bullion and specie		
163	Matches	At the point of first sale in the State by a dealer who is liable to tax under section 5	3
164	Cigarette cases and lighters	do.	15

(1)	(2)	(3)	(4)
165	Umbrella	At the point of first sale in the State by a dealer who is liable to tax under section 5	5
166	Rain coat	do.	8
167	Vacuum flask and other vacuum vessels and parts thereof	do.	10
168	P. V. C. Pipes, Alkathene pipes, Polythene pipes, pipes made of synthetic materials	do.	8
169	All kinds of laminated sheets and expanded polystyrene	do.	15
170	Candle	do.	4"

DR. R. PRASANNAN,
Secretary.

Secretariat of the Kerala
Legislature, Trivandrum,
July 30, 1980.

Reg. No. KL/TV(N)/12

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXV] Trivandrum, Wednesday, 30th July 1980 / 8th Sravana 1902 [No. 533

CONTENTS

REPORT OF THE SUBJECT COMMITTEE

ON

THE KERALA ADVOCATES' WELFARE FUND BILL, 1980

AND

THE BILL AS REPORTED BY THE SUBJECT COMMITTEE

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1980.

33/2991/MC

THE KERALA ADVOCATES' WELFARE FUND BILL, 1980

(Report of the Subject Committee)

Subject Committee X—Home Affairs to which the Kerala Advocates' Welfare Fund Bill, 1980 was referred, considered the Bill clause by clause and now submits this its report with the Bill as reported by the Committee annexed thereto.

2. The Kerala Advocates' Welfare Fund Bill, 1980 was published as a Gazette Extraordinary dated July 2,1980. The Bill was introduced in the Assembly on July 28, 1980 and was referred to the Subject Committee on July 29, 1980.

3. The Committee considered the Bill clause by clause at its sittings held on July 29 and 30, 1980.

4. The Committee thought it better to add the Law Secretary and a member nominated by Government in the Trustee Committee. Necessary provision has accordingly been made in clause 4 (3).

5. The Committee decided to delete the first and second provisos to clause 13 (1) of the Bill.

6. The Committee also decided to modify clause 13 (2) as follows:—

"Every application for recognition and registration shall be accompanied by the rules or bye-laws of the association, names and addresses of the office bearers of the association and an up-to-date list of the members of the association showing the name, address, age, date of enrolment and the ordinary place of practice of each member."

P. K. Vasudevan Nair,
Member,
For Chairman, Subject Committee—X.

33/2991/MC

THE KERALA ADVOCATES' WELFARE FUND BILL, 1980

(As reported by the Subject Committee)

(Words underlined or side lined indicate the amendments suggested by the Committee. Omissions are indicated by asterisks).

A

BILL

to provide for the constitution of a welfare fund for the payment of retirement benefits to Advocates in the State of Kerala and for matters connected therewith or incidental thereto

Preamble.—WHEREAS it is expedient to provide for the constitution of a welfare fund for the payment of retirement benefits to Advocates in the State of Kerala and for matters connected therewith or incidental thereto;

BE it enacted in the Thirty-first Year of the Republic of India as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Kerala Advocates' Welfare Fund Act, 1980.

(2) It extends to the whole of the State of Kerala.

(3) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(a) "advocate" means a person whose name has been entered in the State roll of Advocates prepared and maintained by the Bar Council of Kerala under section 17 of the Advocates' Act, 1961 (Central Act 25 of 1961) and who is a member of a Bar Association;

(b) "Bar Association" means an association of advocates recognised and registered, * * * * by the Bar Council under section 13;

(c) "Bar Council" means the Bar Council of Kerala, constituted under section 3 of the Advocates' Act, 1961 (Central Act 25 of 1961);

(d) "cessation of practice" means removal of the name of an Advocate from the State roll maintained by the Bar Council on account of his retirement or death;

(e) "dependents" means wife, husband, father, mother and unmarried minor children or such of them as exist;

(f) "Fund" means the Advocates' Welfare Fund constituted under section 3;

(g) "member of the Fund" means an advocate admitted to the benefit of the Fund and continuing to be a member thereof under the provisions of this Act;

(h) "prescribed" means prescribed by the Bar Council by rules made under this Act;

(i) "retirement" means stoppage of practice as an advocate communicated to and recorded by the Bar Council;

(j) "stamp" means the stamp printed and distributed under section 22;

(k) "State" means the State of Kerala;

(l) "suspension of practice" means voluntary suspension of practice as an advocate or suspension by the Bar Council for misconduct;

(m) "Trustee Committee" means the committee established under section 4;

(n) "vakalath" means vakalathnama, and includes memorandum of appearance or any other document by which an advocate is empowered to appear or plead before any court, tribunal or other authority.

3. *Advocates Welfare Fund.*—(1) The Government shall constitute a fund called the Advocates' Welfare Fund.

(2) There shall be credited to the Fund—

(a) all amounts paid by the Bar Council under section 12;

(b) any other contribution made by the Bar Council;

(c) any voluntary donation or contribution made to the Fund by the Bar Council of India, any Bar Association, any other association or institution, any advocate or any other person;

(d) any grant made by the State Government to the Fund;

(e) the amount set apart from the legal benefit fund constituted under sub-section (2) of section 76 of the Kerala Court Fees and Suits Valuation Act 1959 (10 of 1960), for providing social security measures for the legal profession;

(f) any sum borrowed under section 10;

(g) all sums received from the Life Insurance Corporation of India on the death of an Advocate under the Group Insurance Policy;

(h) any profit or dividend received from the Life Insurance Corporation of India in respect of policies of Group Insurance of the members of the fund;

(i) any interest or dividend or other return on any investment made of any part of the fund;

(j) all sums collected by way of sale of stamps under section 22;

(k) all sums collected under section 15 by way of application fees and annual subscriptions and interest thereon;

(3) The sums specified in sub-section (2) shall be paid to, or collected by, such agencies, at such intervals and in such manner, and the accounts of the Fund shall be maintained in such manner, as may be prescribed.

4. *Establishment of Trustee Committee.*—(1) The Government may, by notification in the Gazette, establish, with effect from such date as may be specified therein, a commitee to be called the Kerala Advocates' Welfare Fund Trustee Committee.

(2) The Trustee Committee shall be a body corporate having perpetual succession and a common seal with power to acquire and hold property and shall, by the said name, sue and be sued.

(3) The Trustee Committee shall consist of—

(a) the Advocate General of Kerala, who shall be the Chairmanof the Trustee Committee, *exofficio;*

(b) the Law Secretary to Government;

(c) a member nominated by the Government;

(d) two members of the Bar Council nominated by it;

(e) the treasurer of the Bar Council, who shall be the treasurer of the Trustee Committee, *exofficio;*

(f) the Secretary of the Bar Council who shall be the Secretary of the Trustee Committee, *exofficio;*

(4) A member nominated by the Government under clause (c) of sub-section (3) shall hold office for a term of four years.

(5) A member nominated by the Bar Council under clause (b) of sub-section (3) shall hold office for a term of four years or for the duration of his membership in the Bar Council, whichever is less.

5. *Disqualifications and removal of nominated members of Trustee Committee.*—(1) A member nominated **** under clause (c) or clause (d) of sub-section (3) of section 4 shall be disqualified to be a member of the Trustee Committe if he—

(a) becomes of unsound mind; or

(b) is adjuged insolvent; or

(c) is absent without leave of the Trustee Committee for more than three consecutive meetings of the committee; or

(d) is a defaulter to the Fund in case he is a member of the Fund or has committed breach of trust, or

(e) is convicted by a criminal court for an offence involving moral turpitude, unless such conviction has been set aside.

(2) The Government may remove any member who is or has becomes disqualified under sub-section (1) from membership of the Trustee Commi tee:

Provided that no order removing any member shall be passed unless that member and the Bar Council in the case of a member nominated by it have been given an opportunity of being heard.

6. *Resignation by nominated members of Trustee Committee and filling up of casual vacancies.*—(1) Any member nominated * * * * under clause (c)or clause(d) of sub-section (3) of section 4 may resign his office by giving three months' notice in writing to the Government or the Bar Council, as the case may be, and on such resignation being accepted by the Government or the Bar Council shall be deemed to have vacated his office:

Provided that the Bar Council shall consult the Government before accepting the resignation.

(2) A casual vacancy in the office of a member referred to in sub-section (1) may be filled up, as soon as may be, by the Government or the Bar Council as the case may be, and a member so nominated to fill such vacancy shall hold office for the unexpired portion of the term of office of the member whose place he fills.

7. *Acts of Trustee Committee not to be invalidated by vacancy, defect, etc.*— No act done or proceeding taken under this Act or the rules made thereunder by the Trustee Committee shall be invalidated merely by reason of—

(a) any vacancy or defect in the constitution of the Committee; or

(b) any defect or irregularity in the nomination of any person as a member thereof; or

(c) any defect or irregularity in such act or proceeding not affecting the merits of the case.

8. *Vesting and application of Fund.*—The Fund shall vest in, and be held and applied by, the Trustee Committee subject to the provisions, and for the purposes, of this Act.

9. *Function of Trustee Committee.*—(1) The Trustee Committee shall administer the Fund.

(2) In the administration of the Fund, the Trustee Committee shall, subject to the provisions of this Act and the rules made thereunder—

(a) hold the amounts and assets belonging to the Fund in trust;

(b) receive applications for admission or readmission to the Fund, and dispose of such applications within ninety days from the date of receipt thereof;

(c) receive applications from the members of the Fund, their nominees or legal representatives, as the case may be, for payment out of the Fund, conduct such enquiry as it deems necessary for the disposal of such applications and dispose of the applications within five months from the date of receipt thereof;

(d) record in the minutes book of the Trustee Committee its decisions on the applications;

(e) pay to the applicants amounts at the rates specified in the Schedule;

(f) send such periodical and annual reports as may be prescribed to the Government and the Bar Council;

(g) communicate to the applicants by registered post with acknowledgement due the decision of the Trustee Committee in respect of applications for admission or readmission to the Fund or claims to the benefit of the fund;

(h) do such other acts as are, or may be, required to be done under this Act and the rules made thereunder.

10. *Funds, borrowing and investment.*—(1) The Trustee Committee may, with the prior approval of the Government and the Bar Council, borrow, from time to time, any sum required for carrying out the purposes of this Act.

(2) The Trustee Committee shall deposit all moneys and receipts forming part of the Fund in any scheduled bank or invest the same in loans to any corporation owned or controlled by the Central Government or the State Government or in loans floated by the Central Government or the State Government or in any other manner as the Bar Council may from time to time direct with the prior approval of the Government.

(3) All amounts due and payable under this Act and all expenditure relating to the management and administration of the Fund shall be paid out of the Fund.

(4) The accounts of the Trustee Committee shall be audited annually by a Chartered Accountant appointed by the Bar Council.

(5) The accounts of the Trustee Committee, as certified by the auditor, together with the audit report thereon, shall be forwarded to the Bar Council by the Trustee Committee and the Bar Council may issue such directions as it deems fit to the Trustee Committee in respect thereof.

(6) The Trustee Committee shall comply with the directions issued by the Bar Council under sub-section (5).

11. *Powers and duties of Secretary.*—The Secretary of the Trustee Committee shall—

(a) be the Chief Executive Authority of the Trustee Committee and responsible for carrying out its decisions;

(b) represent the Trustee Committee in all suits and proceedings for and against the Committee;

(c) authenticate by his signature all decisions and instructions of the Trustee Committee;

(d) operate the bank accounts of the Trustee Committee jointly with the Treasurer;

(e) convene meetings of the Trustee Committee and prepare its minutes;

(f) attend the meetings of the Trustee Committee with all the necessary records and information;

(g) maintain such forms, registers and other records as may be prescribed from time to time and do all correspondence relating to the Trustee Committee;

(h) inspect and verify periodically the accounts and registers of the Bar Associations regarding stamps;

(i) prepare an annual statement of business transacted by the Trustee Committee during each financial year; and

(j) do such other acts as may be directed by the Trustee Committee and the Bar Council.

12. *Transfer of certain monies to the Fund.*—The Bar Council shall pay to the Fund annually an amount equal to twenty per cent of the enrolment fees realised by it.

13. *Recognition and registration of Bar Association.*—(1) All associations of advocates known by any name functioning in any court centre may, before a date to be notified by the Bar Council in this behalf apply to the Bar Council in such form as may be prescribed for recognition and registration:

* * * *

* * * *

(2) Every application for recognition and registration shall be accompanied by * * * * the rules or bye-laws of the association, names and addresses of the office bearers of the association and an up-to-date list of the members of the association showing the name, address, age, date of enrolment and the ordinary place of practice of each member.

(3) The Bar Council may after such enquiry as it deems necessary recognise the association and issue a certificate of registration in such form as may be prescribed.

(4) The decision of the Bar Council regarding the recognition and registration of the Bar Association shall be final.

14. *Duties of Bar Associations.*—(1) Every Bar Association shall, on or before the 15th April every year intimate to the Bar Council a list of its members as on the 31st March of that year.

(2) Every Bar Association shall intimate to the Bar Council —

(a) any change of the office bearers of the association within fifteen days from such change;

(b) any change in the membership including admissions and readmissions within thirty days of such change;

(c) the death, retirement or voluntary suspension of practice of any of its members within thirty days from the date of occurrence thereof; and

(d) such other matters as may be required by the Bar Council from time to time.

15. *Membership in the Fund.*—(1) Every advocate practising in any court in the State of Kerala and being a member of a Bar Association recognised by the Bar Council may apply to the Trustee Committee for admission as a member of the Fund, in such form as may be prescribed.

(2) On receipt of an application under sub-section (1), the Trustee Committee shall make such enquiry as it deems fit and either admit the applicant to the Fund or for reasons to be recorded in writing reject the application:

Provided that no order rejecting an application shall be passed unless the applicant has been given an opportunity of being heard.

(3) Every applicant shall pay an application fee of two hundred rupees in the course of one year in four equal instalments, in such manner as may be prescribed, the first instalment being payable along with the application, to the account of the Trustee Committee.

(4) In the event of rejection of the application, the first instalment of the admission fee paid along with the application shall be refunded to the applicant.

(5) Every member shall pay an annual subscription to the Fund on or before the 30th June of every year at the following rates, namely:—

Where the standing of the Advocate at the Bar is five years or more, but less than fifteen years.	fifty rupees
Where the standing of the Advocate at the Bar is fifteen years or more.	one hundred rupees

(6) A member shall be entitled to pay the subscription under sub-section (5) in two equal half yearly instalments at his option.

(7) Any member who fails to remit the annual subscription for an year before the 30th June of that year shall be liable to be removed from the membership of the Fund.

(8) A person removed from the membership of the Fund under sub-section (7) shall be readmitted to the Fund on payment of the arrears with interest at twelve per cent per annum within six months from the date of removal.

(9) Every member shall, at the time of admission to the membership of the Fund make a nomination conferring on one or more persons the right to receive the amount which may be due to him from the Fund in the event of his death before the amount has been paid to him.

(10) If a member nominates more than one person under sub-section (9) he shall specify in the nomination the amount or share payable to each of the nominees in such manner as to cover the whole of the amount that may be due to him.

(11) A member may at any time cancel a nomination by sending a notice in writing to the Trustee Committee, provided that a member shall along with such notice send a fresh nomination.

(12) Every member who voluntarily suspends practice or retires shall, within fifteen days of such suspension or retirement, intimate that fact to the Trustee Committee and if any member fails to do so without sufficient reasons the Trustee Committee may reduce, in accordance with such principles as may be prescribed, the amount due to that member.

16. *Payment from the Fund on cessation of practice.*—(1) A member of the Fund shall, on cessation of practice, be entitled to receive from out of the Fund an amount at the rate specified in the Schedule.

(2) In the event of death of a member, the amount shall be paid to his nominee or, where there is no nominee, to his legal heirs.

(3) A member of the Fund may opt retirement benefits at any time after five years of his admission as a member of the Fund, but he shall be eligible for readmission to the Fund as a new member subject to such conditions as may be prescribed:

Provided that a member suffering from permanent disablement shall be allowed to retire within five years of his admission to the Fund.

(4) For calculating the period of completed years of practice for the purpose of payment under this Act, every four years of practice at the Bar, if any, before the admission of a member to the Fund shall be computed as one year of practice and added on to the number of years of practice after such admission.

(5) In the case of a member who dies within five years of his admission to the Fund, his nominee or legal heir, as the case may be, shall be eligible to get an amount at the rate of one thousand rupees per year of practice.

(6) An application for payment from the Fund shall be preferred to the Trustee Committee in such form as may be prescribed.

(7) An application received under sub-section (6) shall be disposed of by the Trustee Committee after such enquiry as it deems necessary.

17. *Restriction on alienation, attachment, etc., of interest of member in the Fund.*—(1) The interest of any member in the Fund, or the right of a member or his nominee or legal heirs to receive any amount from the Fund

shall not be assigned, alienated, or charged and shall not be liable to attachment under any decree or order of any court, tribunal or other authority.

(2) No creditor shall be entitled to proceed against the Fund or the interest therein of any member or his nominee or legal heir.

Explanation.—For the purposes of this section, "creditor" includes the State, Official assignee or receiver appointed under the Insolvency Act, 1955 (2 of 1956) or any other law for the time being in force.

18. *Group Life Insurance for members and other benefits.*—The Bar Council may, for the welfare of the members of the Fund—

(a) obtain from the Life Insurance Corporation of India Policies of Group Insurance for the members ;

(b) provide for medical and educational facilities for the members and their dependents; and

(c) provide for such other benefits as may be prescribed.

19. *Meetings of the Trustee Committee.*—(1) The Trustee Committee shall meet at least once in three calendar months or more often if found necessary to transact business under this Act or the rules made thereunder.

(2) Three members of the Trustee Committee shall form the quorum for a meeting of the Committee.

(3) The Chairman or, in his absence, a member elected shall preside over a meeting of the Trustee Committee.

(4) Any matter coming up before a meeting of the Trustee Committee shall be decided by a majority of the members present and voting at the meeting and in the case of an equality of votes, the Chairman or the member presiding over the meeting shall have a casting vote.

20. *Travelling and daily allowance to members of Trustee Committee.*—The non-official members of the Trustee Committee shall be eligible to get such travelling allowance and daily allowance as are admissible to the Members of the Bar Council.

21. *Appeal against decisions of Trustee Committee.*—(1) An appeal against any decision of the Trustee Committee shall lie to the Bar Council.

(2) The appeal shall be in the prescribed form and shall be accompanied by—

(a) the order appealed against ; and

(b) a receipt evidencing payment of one hundred rupees to the credit of the Bar Council in any of the branches in Kerala of the State Bank of India.

(3) The appeal shall be filed within thirty days from the date of receipt of the order appealed against.

(4) The decision of the Bar Council on the appeal shall be final.

22. *Printing and distribution of stamps by Bar Council.*—(1) The Bar Council shall cause to be printed and distributed welfare fund stamps of the value of two rupees with the Bar Council Emblem and its value inscribed thereon.

(2) The stamps shall be of the size 1" × 2" and sold only to members of the Fund.

(3) The custody of the stamps shall be with the Bar Council.

(4) The Bar Council shall control the distribution and sale of the stamps through Bar Associations.

(5) The Bar Council and the Bar Associations shall keep proper accounts of the stamps in such form and in such manner as may be prescribed.

(6) The Bar Associations shall purchase the stamps from the Bar Council after paying the value thereof less ten per cent of such value towards incidental expenses.

(7) Every stamp affixed on vakalaths filed before any court, tribunal or other authority shall be cancelled in the manner provided in the Kerala Court Fees and Suits Valuation Act, 1959 (10 of 1960).

23. *Vakalath to bear stamps.*—(1) Every member of the Fund shall affix one stamp on every vakalath filed by him and no vakalath shall be filed before or received by any court, tribunal or other authority unless it is so stamped.

(2) The value of the stamp shall neither be costs in the case nor be collected in any event from the client.

(3) Any contravention of the provisions of sub-section (2) by any member shall disentitle him to the benefits of the Fund and the Trustee Committee shall report such instances to the Bar Council for appropriate action.

24. *Protection of action taken in good faith.*—(1) No suit, prosecution or other legal proceedings shall lie against any person for anything which is in good faith done or intended to be done in pursuance of this Act or any rule made thereunder.

(2) No suit or other legal proceeding shall lie against the Trustee Committee or the Bar Council for any damage caused or likely to be caused by anything which is in good faith done or intended to be done in pursuance of this Act or any rule made thereunder.

25. *Bar of jurisdiction of civil courts.*—No civil court shall have jurisdiction to settle, decide or deal with any question or to determine any matter which is by or under this Act required to be settled, decided or dealt with or to be determined by the Trustee Committee or the Bar Council.

26. *Power to summon witnesses and take evidence.*—The Trustee Committee and the Bar Council shall, for the purposes of any inquiry under this Act, have the same powers as are vested in a civil court while trying a suit under the Code of Civil Procedure, 1908, in respect of the following matters, namely:—

(a) enforcing the attendance of any person or examining him on oath;

(b) requiring the discovery and production of documents;

(c) receiving evidence on affidavit;

(d) issuing commissions for the examination of witnesses.

27. *Power to make rules.*—The Bar Council may, with the previous approval of the Government, by notification in the Gazette make rules for the purpose of carrying into effect the provisions of this Act.

SCHEDULE

(*See* sections 9 and 16)

30	years' standing	..	Rs. 30,000
29	,,	..	Rs. 29,000
28	,,	..	Rs. 28,000
27	,,	..	Rs. 27,000
26	,,	..	Rs. 26,000
25	,,	..	Rs. 25,000
24	,,	..	Rs. 24,000
23	,,	..	Rs. 23,000
22	,,	..	Rs. 22,000
21	,,	..	Rs. 21,000
20	,,	..	Rs. 20,000
19	,,	..	Rs. 19,000
18	,,	..	Rs. 18,000
17	,,	..	Rs. 17,000
16	,,	..	Rs. 16,000
15	,,	..	Rs. 15,000
14	,,	..	Rs. 14,000
13	,,	..	Rs. 13,000
12	,,	..	Rs. 12,000
11	,,	..	Rs. 11,000
10	,,	..	Rs. 10,000
9	,,	..	Rs. 9,000
8	,,	..	Rs. 8,000
7	,,	..	Rs. 7,000
6	,,	..	Rs. 6,000
5	,,	..	Rs. 5,000

Secretariat of the Kerala
Legislature, Trivandrum
July 30, 1980.

DR. R. PRASANNAN,
Secretary.

Government of Kerala
1980

Reg. No. KL/TV(N)/12

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GOVERNMENT OF KERALA

Law (Leg. A) Department

NOTIFICATION

No. 11037-Leg. (A) 2/80/Law.

Dated, Trivandrum, 30th July, 1980/
8th Sravana, 1902.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 29th day of July, 1980.

By order of the Governor,

K. Viswanathan Nair,
Special Secretary (Law).

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS,
TRIVANDRUM, 1980.

33/3003/MC.

ACT 8 OF 1980

THE KERALA APPROPRIATION (No. 2) ACT, 1980

An Act to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Kerala for the Services of the financial year commencing on the first day of April, 1980.

Preamble.—WHEREAS it is necessary to provide for the withdrawal of certain sums from and out of the Consolidated Fund of the State of Kerala for the services of the financial year commencing on the first day of April, 1980;

BE it enacted in the Thirty-first Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Kerala Appropriation (No. 2) Act, 1980.

2. *Withdrawal of Rs.* 8,18,34,33,200 *from and out of the Consolidated Fund of the State of Kerala for the financial year commencing on the first day of April,* 1980.—From and out of the Consolidated Fund of the State of Kerala there may be paid and applied sums not exceeding those specified in column (3) of the Schedule amounting in the aggregate to the sum of eight hundred and eighteen crores, thirty-four lakhs, thirty-three thousand and two hundred rupees [which shall be inclusive of the sum of two hundred and seventy-two crores, seventy-eight lakhs, ten thousand and one hundred rupees specified in section 2 of the Kerala Appropriation (Vote on Account) Act, 1980 (4 of 1980)] towards defraying the several charges which will come in course of payment during the financial year commencing on the first day of April, 1980, in respect of the services and purposes specified in column (2) of the Schedule.

3. *Appropriation.*—The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Kerala by this Act shall be appropriated for the services and purposes specified in the Schedule in relation to the said year.

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THE SCHEDULE

(*See* sections 2 and 3)

(1)	(2)		(3)		
			Sums not exceeding		
No. of Vote	*Services and purposes*		*Voted by the Assembly* Rs.	*Charged on the Consolidated Fund* Rs.	*Total* Rs.
I	State Legislature	—Revenue	65,76,000	1,20,400	66,96,400
II	Heads of States, Ministers and Headquarters Staff	—Revenue	5,02,03,400	93,85,400	5,95,88,800
III	Administration of Justice	—Revenue	4,86,02,000	56,06,300	5,42,08,300
IV	Elections	—Revenue	21,64,100	--	21,64,100
V	Agricultural Income Tax and Sales Tax	—Revenue	3,56,69,300	35,000	3,57,04,300
VI	Land Revenue	—Revenue	8,97,84,100	1,63,500	8,99,47,600
VII	Stamps and Registration fees	—Revenue	3,31,45,600	..	3,31,45,600
VIII	Excise	—Revenue	2,37,78,900	15,000	2,37,93,900
IX	Taxes on Vehicles	—Revenue	76,32,000	1,000	76,33,000
	Debt Charges	—Revenue	..	48,09,59,500	48,09,59,500
X	Treasury and Accounts	—Revenue	2,55,61,800	..	2,55,61,800
XI	District Administration and Miscellaneous	—Revenue	3,52,87,200	46,71,000	3,99,58,200

XII	Police	— Revenue	26,62,02,400	10,100	26,62,12,500
XIII	Jails	— Revenue	1,47,10,700	10,000	1,47,20,700
XIV	Stationery and Printing and other Administrative Services	— Revenue	4,09,25,200	..	4,09,25,200
XV	Public Works	— Revenue	29,56,04,700	6,85,000	29,62,89,700
		— Capital	13,57,66,000	4,10,000	13,61,76,000
XVI	Pensions and Miscellaneous	—Revenue	29,11,07,200	40,50,300	29,51,57,500
XVII	Education, Art and Culture	— Revenue	2,04,39,17,200	12,90,500	2,04,52,07,700
		— Capital	4,69,95,000	50,000	4,70,45,000
XVIII	Medical	— Revenue	45,04,86,300	12,100	45,04,98,400
		— Capital	2,48,70,100	1,00,000	2,49,70,100
XIX	Family Welfare	— Revenue	6,03,10,600	..	6,03,10,600
		— Capital	25,00,000	..	25,00,000
XX	Public Health	— Revenue	5,96,26,900	1,000	5,96,27,900
XXI	Public Health Engineering	— Revenue	11,18,76,500	5,000	11,18,81,500
		— Capital	15,61,07,000	6,35,000	15,67,42,000
XXII	Housing	— Revenue	3,26,05,900	1,00,000	3,27,05,900
		— Capital	3,28,00,100	3,00,000	3,31,00,100
XXIII	Urban Development	— Revenue	2,42,79,900	..	2,42,79,900
		— Capital	75,50,000	..	75,50,000
XXIV	Information and Publicity	— Revenue	76,63,200	..	76,63,200
XXV	Labour and Employment	— Revenue	7,78,76,900	1,000	7,78,77,900
		— Capital	9,00,200	..	9,00,200

(1)	(2)		(3)		
			Sums not exceeding		
No. of Vote	*Services and Purposes*		*Voted by the Assembly* Rs.	*Charged on the Consolidated Fund* Rs.	*Total* Rs.
XXVI	Social Welfare including Harijan Welfare	— Revenue	24,62,60,700	62,100	24,63,22,800
		— Capital	61,52,100	..	61,52,100
XXVII	Famine	— Revenue	3,18,00,000	..	3,18,00,000
XXVIII	Co-operation	— Revenue	4,64,75,600	10,000	4,64,85,600
		— Capital	10,65,40,800	..	10,65,40,800
XXIX	Miscellaneous Economic Services	— Revenue	7,37,73,700	1,000	7,37,74,700
		— Capital	57,00,100	..	57,00,100
XXX	Agriculture	— Revenue	33,01,35,700	1,00,000	33,02,35,700
		— Capital	10,05,11,600	2,20,000	10,07,31,600
XXXI	Food	— Revenue	3,89,64,500	1,000	3,89,65,500
		— Capital	5,85,35,500	70,000	5,86,05,500
XXXII	Animal Husbandry	— Revenue	6,83,61,300	1,000	6,83,62,300
		— Capital	43,50,000	..	43,50,000
XXXIII	Dairy	— Revenue	1,67,00,500	..	1,67,00,500
		— Capital	1,94,40,100	..	1,94,40,100
XXXIV	Fisheries	— Revenue	2,73,19,500	15,100	2,73,34,600
		— Capital	3,26,30,100	..	3,26,30,100
XXXV	Forest	— Revenue	9,32,35,600	1,00,000	9,33,35,600
		— Capital	1,51,16,000	1,000	1,51,17,000

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XXXVI	Community Development	— Revenue	13,92,55,600	1,000	13,92,56,600
		— Capital	13,00,000	..	13,00,000
XXXVII	Industries	— Revenue	7,39,87,000	10,000	7,39,97,000
		— Capital	20,94,82,800	1,00,100	20,95,82,900
XXXVIII	Irrigation	— Revenue	15,80,95,500	1,000	15,80,96,500
		— Capital	48,72,37,200	11,67,800	48,84,05,000
XXXIX	Power	— Revenue	25,00,000	..	25,00,000
		— Capital	5,20,00,000	..	5,20,00,000
XL	Ports	— Revenue	85,52,100	..	85,52,100
		— Capital	85,85,200	1,15,000	87,00,200
XLI	Transport	— Revenue	98,43,900	..	98,43,900
		— Capital	2,75,01,100	..	2,75,01,100
XLII	Tourism	— Revenue	85,10,000	..	85,10,000
		— Capital	87,55,000	..	87,55,000
XLIII	Compensation and Assignments	— Revenue	2,10,00,000	..	2,10,00,000
	Public Debt Repayment	— Capital	..	53,64,89,800	53,64,89,800
XLIV	Contingency Fund	— Capital	..	..	..
XLV	Miscellaneous Loans and Advances	— Capital	5,46,55,000	..	5,46,55,000
	Total:		7,13,63,50,200	1,04,70,83,000	8,18,34,33,200

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GOVERNMENT OF KERALA

Food (D) Department

G. O. (P) No. 38/80/Food. *Dated, Trivandrum, 29th July, 1980.*

S. R. O. No. 690/80.—In exercise of the powers conferred by clause 3 of the Kerala Rice and Paddy (Procurement by levy) Order, 1966 and in supersession of the Notification G. O. (P) No. 30/79/Food dated the 25th July, 1979, published as S.R.O. No. 861/79 in the Kerala Gazette Extraordinary No. 534 dated the 31st July, 1979, the Government of Kerala hereby direct that the classes of cultivators mentioned in column (2) of the schedule below, cultivating lands in the areas mentioned against them in column (1) thereof, shall in respect of the Virippu (Autumn) Crop, 1980, sell to the Government or an agent of the Government appointed by the District Collector or any other person authorised by the District Collector in this behalf the quantity of paddy at the rates specified against them in column (3) of the schedule.

This notification shall come into force with immediate effect.

33/3001/MC

SCHEDULE

Area	*Classes of cultivators*	*Quantity of paddy to be sold*
(1)	(2)	(3)
Category 'A'		
Neyyattinkara Taluk of Trivandrum District; Pathanamthitta Taluk of Quilon District; Kuttanad Taluk of Alleppey District; Kanjirappally Taluk of Kottayam District; Devikulam and Udumbanchola Taluks of Idukki District; Chittur Taluk (excluding Kozhinjampara Firka), Alathur and Palghat Taluks of Palghat District.	(1) Persons who have cultivated paddy in an area of and above 10 acres (4 Hectares and 4.68 Ares) in the aggregate.	(i) Nil for the 1st 2 acres (80.94 Ares). (ii) For the area in excess of 2 acres (80.94 Ares) and upto and including 5 acres). (2 Hectares and 2.34 Ares) at the rate of 2.5 quintals per acre. (iii) For the area in excess of 5 acres (2 Hectares and 2.34 Ares) and upto and including 10 acres(4 Hectares and 4.68 Ares), at the rate of 6 quintals per acre. (iv) For every acre in excess of 10 acres (4 Hectares and 4.68 Ares at the rate of 8 quintals.

Category 'B'		
Trivandrum and Chirayinkil Taluks of Trivandrum District; Kottarakkara and Pathanapuram Taluks of Quilon District; Karthigappally and Chenganur Taluks of Alleppey District; Changanacherry, Kottayam and Meenachil Taluks of Kottayam District; Peermade and Thodupuzha Taluks of Idukki District; Kothamangalam, Muvattupuzha; Cochin, Kunnathunad and Alwaye Taluks in Ernakulam District; Mannarghat Taluk of Palghat District; Perinthalmanna Taluk of Malappuram District and Kasargode Taluk of Cannanore District	Persons who have cultivated paddy in an area of and above 10 acres (4 Hectares and 4.68 Ares) in the aggregate	(i) Nil for the 1st 2 acres (80.94 Ares). (ii) For the area in excess of 2 acres (80.94 Ares) and upto and including 5 acres (2 Hectares and 2.34 Ares) at the rate of 2 quintals per acre. (iii) For the area in excess of 5 acres (2 Hectares and 2.34 Ares) and upto and including 10 acres (4 Hectares and 4.68 Ares) at the rate of 4 quintals per acre. (iv) For every acre in excess of 10 acres (4 Hectares and 4.68 Ares) at the rate of 6 quintals.
Category 'C'		
Nedumangad Taluk of Trivandrum District; Quilon Kunnathur and Karunagappally Taluks of Quilon District; Mavelikkara, Thiruvalla, Ambalappuzha and Sherthalai Taluks of Alleppey District; Vaikom Taluk of Kottayam District; Kanayannur and	Persons who have cultivated paddy in an area of and above 10 acres (4 Hectares and 4.68 Ares) in the aggregate	(i) Nil for the 1st 2 acres (80.94 Ares). (ii) For the area in excess of 2 acres (80.94 Ares) and upto and including 5 acres (2 Hectares and 2.34 Ares) at the rate of 1.5 quintals per acre.

(1)	(2)	(3)
Parur Taluks of Ernakulam District; Cranganore, Mukundapuram, Trichur, Thalappally and Chowghat Taluks of Trichur District; Ottappalam Taluk and Kozhinjampara Firka of Chittur Taluk in Palghat District; Ponnani, Tirur and Ernad Taluks of Malappuram District; Kozhikode Quilandy, Badagara and South Wynad Taluks of Kozhikode District; and North Wynad, Tellicherry, Cannanore, Taliparamba and Hosdurg Taluks of Cannanore District.		(iii) For the area in excess of 5 acres (2 Hectares and 2.34 Ares) and upto and including 10 acres (4 Hectares and 4.68 Ares) at the rate of 3 quintals per acre. (iv) For every acre in excess of 10 acres (4 Hectares and 4.68 Ares) at the rate of 5 quintals.

By order of the Governor,

G. SOMANATHAN,

Joint Secretary to Government.

Explanatory Note

(This note is not part of this notification but only intended to indicate the purport of this notification).

According to clause 3 of the Kerala Rice and Paddy (Procurement by Levy) Order, 1966, every cultivator shall sell to the Government or an agent of the Government appointed by the District Collector or any other person authorised by the District Collector in this behalf, paddy derived from lands cultivated by him in accordance with such scale as may be specified by the Government from time to time by notification in the Gazette and different scales may be prescribed for different areas of the State. In order to enable procurement of paddy by levy under the above order, it is necessary to classify the areas of the State and also specify the different scales at which paddy has to be collected by levy from the cultivators in respect of the Virippu Crop 1980. Hence this notification.

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33/3001/MC.